

From Your Commissioner of the Revenue

Terry L. Yowell



The More You Know.....

SUPPLEMENTAL REAL ESTATE TAX BILLS

As a reminder: You may recall that the Culpeper County Board of Supervisors enacted an ordinance effective January 1, 2003, which allows for the assessment and taxation of newly constructed buildings on a pro-rated, calendar year basis. Effective January 1, 2004, the Town of Culpeper Council adopted this same ordinance.

In addition to assessments based on a percentage complete as of January 1 of each year, newly constructed buildings are assessed, and taxes are levied, on a pro-rated basis determined by the number of days following either the issuance of a certificate of occupancy for the building, or when the building is considered fit for use. For new construction located within the town limits, the Town of Culpeper as well as the County of Culpeper will generate a pro-rated real estate tax bill.

Along with this ordinance, the Board of Supervisors also enacted the ordinance, effective January 1, 2003, which allows for a pro-rated abatement of taxes for buildings razed, destroyed or damaged by fortuitous happenings. Effective January 1, 2004, the Town of Culpeper Council enacted this same ordinance.

GENERAL REASSESSMENT OF REAL PROPERTY

In the past, the Culpeper County Board of Supervisors (BOS) contracted out the task of general reassessment of real property as required by Code of Virginia §58.1-3252 *In Counties. – There shall be a general reassessment of real estate every four years. Any county which, however, has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessment at either five or six year intervals.* As many of you are aware, Culpeper County has contracted with outside companies to conduct general reassessments at four year (most recently) and five year intervals. As with any large expenditure, a request for proposals was advertised, and qualified companies responded. The BOS then awarded the contract to a company qualified by the Virginia Department of Taxation. Over the years, many property owners have asked why general reassessments were not performed “in-house”. After several years of discussion and research, this is what the BOS has decided to do with the next general reassessment.

In an effort to save taxpayer dollars and to arrive at a more fair and equitable assessment of real estate, I have agreed, at the request of the County BOS, to take on the responsibility of performing the next general reassessment. In accordance with Code of Virginia §58.1-3270, on February 1, 2005, a resolution was passed by the Board of Supervisors: *“Whereas, Culpeper County requests the Commissioner of the Revenue to act, with her consent, as the Assessor”.*

After pricing everything right down to paper clips, we have determined that we can perform the task of general reassessment of real property (approximately 24,000 parcels) at an estimated cost of \$14.17 per parcel. **In comparison, the current average quote to outsource with a qualified general reassessment company came in at \$484,000, which equates to \$20.17 per parcel.** Our goal is to assess the real property in Culpeper County more accurately, more fairly, more equitably, and at the same time save taxpayer dollars.

The general reassessment will be performed by the Division of Real Estate Assessments created under the purview of the Commissioner of the

Revenue. This division will be responsible for all real estate related duties. We will begin the first stage of the general reassessment in July 2005, and the process will continue through 2006. The general reassessment of real property will be completed and effective by January 1, 2007. We will be hiring local citizens part-time on a temporary basis to join our team. These folks will be called Field Data Technicians.

The Field Data Technicians will participate in a training session provided by a Senior Property Appraisal Consultant with the Virginia Department of Taxation, as well as side-by-side training with our experienced appraisers. After training the technicians will visit all real property. In an effort to verify the existing record, they will interview the owner or, in the owner’s absence, leave a questionnaire for completion. They will measure the home and all appurtenances, photograph the buildings, compare the existing record with what is observed and sketch the footprint of the buildings. We will then enter into our database all information collected for each property. Equalized values on land and improvements will be established based upon the findings of a thorough examination and a detailed analysis of current construction costs and sales of all types of properties.

Along with the process of assessing existing property for the general reassessment, we will continue to assess all new buildings. We will be visiting the new buildings, speaking with the owner whenever possible, measuring, photographing and creating a supplemental assessment for the number of days the building is complete for that particular tax year.

We hope this information is helpful to you, and we want you to know that we are dedicated to providing a general reassessment that will reflect accurate information and an equalized assessment for each property. We ask that you please assist us by answering the Data Technicians’ questions and allowing them access to the exterior of your buildings, in order to take measurements and photographs. Each Field Data Technician can be identified by their use of a County ID badge showing their picture, title and department. If you have any questions or concerns, please do not hesitate to call our office at 540-727-3443 between 8:30 a.m. and 4:30 p.m. Monday through Friday.

FIELD DATA TECHNICIAN

The Office of The Commissioner of the Revenue will be employing local individuals on a temporary part-time basis to work in the newly created Division of Real Estate Assessments. These individuals will be responsible for performing field inspections of property in Culpeper County in preparation for the upcoming general reassessment of real property. Technicians will review existing records; interview property owners; measure and sketch improvements; and take digital pictures. Technicians will be required to use their personal vehicle and will be reimbursed for mileage. Successful candidates must be self-motivated and have the ability to work independently. This position requires a valid driver’s license issued by the Commonwealth of Virginia. Individuals selected must provide a current background check at the time of employment.

A representative from the Virginia Department of Taxation will be holding an orientation on the “Roll of the Field Data Technician” on May 20, 2005. For reservations please submit a letter of application stating your interest and qualifications to Terry L. Yowell, Commissioner of the Revenue, PO Box 1807, Culpeper, VA 22701.

Commissioner of the Revenue 540-727-3443